

2007-2008

Annual Operating Budget



ROUND ROCK, TEXAS
PURPOSE. PASSION. PROSPERITY.





City of Round Rock Annual Budget

For the Fiscal Year
OCTOBER 1, 2007 • SEPTEMBER 30, 2008

CITY LEADERSHIP:

NYLE MAXWELL *Mayor*
ALAN McGRAW *Mayor Pro-Tem*

RUFUS HONEYCUTT *Council Member*
JOE CLIFFORD *Council Member*
SCOTT RHODE *Council Member*
CARLOS T. SALINAS *Council Member*
KRIS WHITFIELD *Council Member*

JAMES R. NUSE *City Manager*
DAVID KAUTZ *Assistant City Manager/Chief Financial Officer*

Published in accordance with the City of Round Rock Home Rule Charter



ROUND ROCK, TEXAS
PURPOSE. PASSION. PROSPERITY.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Round Rock, Texas for its annual budget for the fiscal year beginning October 1, 2006. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe that our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**City of Round Rock
2007-2008 Operating Budget**

Table Of Contents

Table of Contents	3
-------------------	---

Budget Message

Budget Message	7
----------------	---

City Profile

City Council	31
City Organization Chart	33
Geographic Description	34
City History	35
City Population	40
Tax Bill for Average Home	41
Jobs in Round Rock	42
Taxable Property Values	43
Round Rock Citizens Served	44
Sales Tax Revenue Analysis	45
Property Taxes per Capita	46
Building Permits Issued	47

Budget Summaries

Financial Summaries for All Funds	49
Combined Financial Summaries for All Funds	53
Individual Summaries of Revenues & Expenditures	55
Revenue and Expenditures Graphs	66

Revenue Estimates

General Fund	71
Debt Service Funds	76
Water/Wastewater Utility Fund	78
Utility Impact Fees Fund	80
Hotel Occupancy Tax Fund	81
Law Enforcement Fund	82
Parks Improvement & Acquisition Fund	83
Municipal Court Fund	84
Library Fund	85
Tree Replacement Fund	86

Table Of Contents (Cont.)

General Fund Expenditures

Administration	87
Legal Services	93
Planning & Community Development	99
Information Technology & Communications	107
Building Inspections	113
Finance	119
Purchasing	125
General Services	133
Library	137
Police	145
Fire	153
Parks & Recreation	163
Human Resources	173
Engineering & Development Services	181
Street	191
Transportation Services	
Engineering & Administration	199
City Shop	207
Municipal Court	213

Debt Service Funds Expenditures

Interest & Sinking G.O. Bonds	219
Interest & Sinking Revenue Bonds	221

Water / Wastewater Utility Fund Expenditures

Utilities Administration	223
Water Treatment Plant	229
Water Systems Support	235
Water Line Maintenance	241
Wastewater Treatment Plant	247
Wastewater Systems Support	251
Wastewater Line Maintenance	257
Environmental Services	263
Utility Billings & Collections	271
Utility Debt Service & Transfers	277

Table Of Contents (Cont.)

Capital Projects Funds Expenditures

Capital Improvement Program	279
CIP Project Cost Summary	289
CIP Funding Summary	294
CIP Project Funding Detail	295
CIP Project Proposed Expenditures	302
Estimated Annual Operating Cost Detail	309

Special Revenue Funds Expenditures

Hotel Occupancy Tax Fund	311
Law Enforcement Fund	320
Parks Improvement & Acquisition Fund	322
Municipal Court Fund	324
Library Fund	326
Tree Replacement Fund	328

Debt Schedules

Schedule of Bonded Debt by Purpose	332
Schedule of General Obligation Debt Service	334
Schedule of Revenue Bonds Debt Service	336
Schedule of Hotel Occupancy Tax (H.O.T.) Revenue Bonds	336
General Obligation Bonds Payment Schedule	338
Revenue Bonds Payment Schedule	340

Tax Information and Levy

Property Tax Summary	341
Property Tax Analysis	342
Property Tax Debt Summary	343

Personnel Schedules

Authorized Personnel by Fund	345
Pay & Classification	347

Capital Outlay Detail

General Fund	363
Water / Wastewater Utility Fund	368

Table of Contents (Cont.)

Financial Statistics

Statistics	369
------------	-----

Appendix

Budget Calendar	399
Strategic Goals for the City	400
Home Rule Charter/Financial Administration	404
Ordinances	408
Revenue Footnotes	415
Glossary of Terms	418
List of Acronyms	423
Finance Department Staff	424